THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.2813 OF 2006

Date:17-02-2006

Between:

M/s Binay Pandey Shambhu Kumar …Petitioner

And

Commercial Tax Officer …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.2813 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties and with their consent, the writ petition is

being disposed of at this stage.

In this writ petition, the assessment order, dated 09-01-2006 has been challenged. The only grievance of the petitioner is that after receiving a show cause notice, he had requested for personal hearing, which was not given to him. As such, the assessment order is liable to be struck down. In this connection he relies on a judgment of this Court reported in ***Tirumala Milk Products Pvt. Ltd., Kadiveda (V), Nellore District Vs. The Government of India, Ministry of Finance & Another.*** The reply to the show cause notice shows that a request has been made by the petitioner for personal hearing. The order of assessment does not reflect that any personal hearing was given to the petitioner.

In this view of the matter, after hearing learned counsel for the parties, to avoid delay in the matter, we allow the writ petition, set aside the order of assessment dated 09-01-2006 and direct the petitioner to appear before the Assessing Officer on 24-02-2006. The Assessing Officer shall provide him an opportunity of hearing and then pass assessment order afresh. No further notice needs to be given by the Assessing Officer to the petitioner for appearance. No order as to costs.

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(Bilal Nazki, J)

17th February, 2006

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(G.Chandraiah, J)

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Note: Issue C.C by 20-02-2006

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